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FEDERAL DISTRICT COURT

IN THE U.S. DISTRICT COURT NORTHERN DISTRICT  
COURT OF INDIANA

*2 13 CV 208*

Khalid Paden©

Cause No:

In Propria Persona

Vs.

DEPARTMENT OF TREASURY

D/B/A: INTERNAL REVENUE SERVICE

A/k/a/: Operations Manager

*De Ann Bender, operations manager, Internal Revenue Service*

Defendant

Khalid Paden notice to the Court under Authority of Federal Rules of Evidence  
201 (d)-mandatory judicial notice of adjudicative facts

1. The records of the Internal Revenue Service are business records as defined in the **FEDERAL RULES OF EVIDENCE**.
2. Business records as defined in the Federal Rules of Evidence are hearsay absent qualifications for entry into the record of a lawsuit through the business records exception.
3. The term type of tax owed refers to imposed custom, duty, or excise tax.
4. **“Income” and “1040” are not types of tax.**
5. Federal Law found at 26 U.S.C. § 7214 (a)(1)(2)&(7) makes it a felony crime for any officer or employee of the United States to compel any person to pay tax on IRS 1040.
6. Every time an IRS or Tax Division attorney from the United States Department of Justice makes any sort of demand relative to IRS 1040, are committing a felony crime.
7. An Impressed Fund Account exists for the purpose of rewarding those who assist in IRS prosecutions.
8. The Impressed Fund Account allows for up to \$25,000.00 to be paid for assistance in prosecutions relative to IRS 1040.
9. Anyone is eligible to receive rewards from the Impressed Fund Account including federal judges, federal magistrates, and federal prosecutors.
10. On one or more occasions a federal judge has been financially rewarded for a prosecution involving an IRS Form 1040.
11. On one or more occasion a federal magistrate has been financially rewarded for a prosecution involving an IRS Form 1040.

- 12.** On one or more occasions a federal prosecutor has been financially rewarded for a prosecution involving an IRS form 1040.
- 13.** Two or more rewards paid to two or more federal judges, magistrates, or prosecutors for a prosecution involving an IRS form 1040 would constitute racketeering,
- 14.** Use of the Courts to prosecute actions involving IRS forms 1040 has the intent and purpose of federal judges, federal magistrates, and federal prosecutors receiving money and not the purpose of putting money into the United States Treasury.
- 15.** The United States Supreme Court, in the Case of *Brushaber v. Union Pacific R. Co.*, 240 U.S. 1 (1916) determined that the Sixteenth Amendment to the Constitution no new taxing powers for Congress which were not inherent in the Constitution from the very beginning , that the income tax is an indirect tax in the nature of an excise, that nowhere is found support for the contention that the Sixteenth Amendment authorized some heretofore undiscovered tax tying between the two great area of taxation, and the purpose of the Sixteenth Amendment was to harmonize the operation of the two great areas of taxation.
- 16.** The UNITED STATES SUPREME COURT has reviewed *Brushaber* more than sixty times without reversing the Supreme Court's determinations in *Brushaber*.
- 17.** Neither any federal district court, nor any federal circuit court, and certainly no United States Tax Court have authority to overrule the United States Supreme Court's determinations in the *Brushaber* Case.
- 18.** Every single criminal or civil suit filed by the United States involving IRS form 1040 was a fraud absent a procedurally proper, lawful assessment including

identifying the type of tax owed such as an impost, custom, duty, or an excise tax.

- 19.** A notice of lien is an inchoate article requiring other action to perfect the lawful taking of property.
- 20.** Taking property or even encumbering property based solely on a mere notice of lien is a felony crime.
- 21.** An IRS Levy does not apply to people in the private sector.
- 22.** Every single dollar taken away from a person without a procedurally proper summary record of assessment, every single parcel of property taken away from a person without a procedurally proper summary record of assessment, and every hour of imprisonment for an alleged tax crime where there was no procedurally proper summary record of assessment is owed back to the people from whom the money was extorted; and as a matter of common law fraud, the people are entitled to treble damage(s).
- 23.** The basis for calculating an individual's tax bill is the Individual Master File for the respective individual.
- 24.** It is standard operating procedure of the Internal Revenue to falsely state, on the individuals Master File and the Individuals Master File's underlying documents, that individuals domiciled in the several states of the united states are actually operating a business in one of the Territories of the United States.
- 25.** Congress has made an alliance with the federal court system to the effect that if the federal judiciary will enforce the collection of the 1040 tax, the federal system can operate extra-legally for the purpose of fraud and/or extortion.

- 26.** Personnel within the United States Department of Justice have actual knowledge that federal judges and prosecutors receive kickback dividends, and bonuses from Corrections Corporation of America and have a stake in sending people to prison for tax crimes that are never proved.
- 27.** The “CID” [Criminal Investigation Division] of the Internal Revenue Service maintains a file on every single judge and federal prosecutor to extort compliance with IRS fraud.
- 28.** There are no summary records of assessment, IRS Form 23-C for each and every year that the Internal Revenue Service alleges that Khalid Paden owe(s) a sum certain to the United States Treasury.
- 29.** There are no Certified mail receipts or parcel verifications, or process server’s certifications verifying that Khalid Paden was noticed of a known duty. The breach of which, would warrant legal action in regarding the summary records of assessment(s), IRS Form 23-C for each and every year that the Internal Revenue “alleges” that Khalid Paden owe(s) a sum certain to the United States Treasury.
- 30.** There are no Individual Master files for Khalid Paden which would be the basis for claiming that Khalid Paden owe(s) some sum certain to the United States Treasury.
- 31.** There are no documents underlying any Individual Master Files for Khalid Paden and/or Individual Non Master Files for Khalid Paden.
- 32.** There are no “legit” notices of deficiency directed to Khalid Paden to prove that the IRS exhausted “Administrative Remedy” before suing Khalid Paden.
- 33.** There are no mail or parcel certifications and/or Service of process verifications proving that the IRS provided Khalid Paden with Notice of a known duty relative to a notice of deficiency.

34. There are no Treasury delegation orders directed to DeAnn Bender and/or any Agent(s) representing the IRS/Treasury Department.

35. DeAnn Bender and/or Agent(s) fabricated tax bill for Khalid Paden.

#### Statement of Facts Relevant to the Issues

It is now the official position of the United States [federal government] that there is no federal statute at large which creates a specific liability for income tax imposed by subtitle "A" of the Internal Revenue Code. For standing high Court authority [See Commissioner v. Acker].

Ms. Bender either neglected and/or refused to enter into evidence [notice] a valid NOTICE OF ASSESSMENT AND DEMAND FOR PAYMENT as a condition precedent to filing a Notice of Federal Tax Lien against Khalid Paden. The Internal Revenue Manual ("IRM") is very clear where it "repeatedly" requires a valid ASSESSMENT CERTIFICATE **before** any tax collections may commence. As of the IRS Restructuring and Reform act of 1998 ("RRA98"), the IRM now has legal force and effect; IRS officers and employees can now be disciplined or terminated for violating "any" provision of that IRM.

Ms. Bender either neglected and/or refused to place into evidence any valid ASSESSMENT CERTIFICATES. IRS Forms 4340 and only sent out computer printouts allegedly "certified" by an "administrative technician" who was not a competent witness to any prior ASSESSEMENT CERTIFICATES. Said Form 4340 do not comply with the statutes and regulations requiring proper ASSESSMENT CERTIFICATES: for example, they are not "certified" under penalty of perjury as required by IRC 6065. Therefore, the alleged liens are now fraudulent for lacking conditions precedent. [See also 28 U.S.C. 1746].

REMEDEY REQUESTED

As stated in above; Khalid Paden is requesting in writing, with a wet pen signature of answers to the fact(s) requested in the above mentioned.

The IRS; D/B/A Ms. De Ann Bender shall send to the Courts of any evidence in which is being stated above as in Statutes, Notice of Assessment and Demand For Payment, Assessment Certificates, certified, under penalties of perjury, with her signature on each and/or any documents stated and any other statement(s) fact(s) that would make this "alleged" lien valid.

Khalid Paden now gives the IRS; D/B/A Ms. Bender to send such evidence to the Court for the record.

Respectfully Submitted



Khalid Paden©, In Propria Persona  
"without prejudice" U.C.C. 1-308

CERTIFICATE OF MAILING

I, Khalid Paden, certify that on June 14, 2013, I mailed a true and correct and complete copy of the above and foregoing mandatory judicial notice of adjudicative facts to: Ms. De Ann Bender, ACS Support –Stop 50-50; P.O. Box 219236, Kansas City, Mo. 64121-9236 by certified Mail Number  
7011 1570 0002 6490 3105. Also, I will hand deliver (3) sets of copies to the Clerk for U.S. DISTRICT COURT NORTHERN DISTRICT COURT OF INDIANA.



Khalid Paden, In Propria Persona